

DEPARTMENT OF GENERAL SERVICES  
HALL OF RECORDS COMMISSION  
RECORDS MANAGEMENT DIVISION

SCHEDULE  
NO.

C-397

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NO.

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## RECORDS RETENTION AND DISPOSAL SCHEDULE

QUEEN ANNE'S COUNTY

Register of Wills

AGENCY

DIVISION

DESCRIPTION

RECORDS AND RECORD SERIES ARE LISTED BY ITEM NUMBER AND TITLE GIVING FORM NUMBER, IF ANY, DISTRIBUTION OF COPIES, AUDIT REQUIREMENTS AND THE RECOMMENDATION FOR RETENTION. IN SPECIAL INSTANCES, THE RECORD MAY BE MORE CLOSELY DESCRIBED GIVING COVERING DATES, SIZE AND QUANTITY OF RECORDS, FILE ARRANGEMENT, TYPE OF INDEXING AND A DESCRIPTION WITH RESPECT TO ORIGIN AND CONTENT, USE WHILE ACTIVE, AND RELATIONSHIP TO OTHER RECORDS.

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Description and Retention

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## ACCOUNTING RECORDS

Quantity:

Dates:

Audit Requirements



This general schedule for counties and municipalities includes all standard accounting forms and papers which provide supporting data for permanent general ledgers and other records of account.

Revision of the forms identified below will not normally require any change in the retention schedule. If either scope or contents of a record series is changed, the retention schedule should be revised to reflect such changes.

County and municipal accounting records may include all or some of the following records and should be destroyed according to the recommendations indicated below:

## A. RETAIN PERMANENTLY:

Assessment Books

Audit Reports

General Ledgers

Employee History Cards

(if Employee History Cards are not used, retain  
Payroll Journals permanently)

(continued)

Schedule approved by Department, Agency or Division Representative

*Madlyn E. Wooters*  
Signature

Register of Wills  
Title

April 29, 1974  
Date

Schedule Authorized by Hall of Records Commission

Disposal Authorized by Board of Public Works

4/30/74  
Date

*Mearns S. Decker*  
Archivist

5/15/74  
Date

*Lincoln H. Hild*  
Secretary

**RECORDS RETENTION AND DISPOSAL SCHEDULE**  
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Accounting Records (cont'd)

B. RETAIN FOR THREE (3) YEARS AND UNTIL ALL AUDIT REQUIREMENTS ARE MET,  
THEN DESTROY:

Receipt and Disbursement Journals

(if General Ledgers are missing, retain Journals permanently  
for the missing period)

Payroll Journals

(if Employee History Cards are not used, retain Payroll Journals  
permanently)

Counter Cashbooks

Bankbooks, Statements and Deposit Slips

Cancelled Checks, Check Copies and Check Stubs

Reconciliation and Trial Balance Sheets

Budget Records, Papers and Work Sheets

Requisitions and Purchase Orders

Delivery Orders and Receipts, Receiving Reports

Paid Bills, Vouchers and Invoices

Tax Collection Books

Paid Tax Bills and Paid Delinquent Tax Lists

Receipt Books and Receipt Copies

Annual Financial Reports to Local and State Agencies

Time Sheets and Mileage Reports

Gasoline Tickets

Pay and Receiving Warrants and Transmittals

Payroll Exceptions

Assessment Lists (field notes)

Withholding Forms and Statements (Federal and State)

Paid Bonds and Coupons

(continued)

RECORDS RETENTION AND DISPOSAL SCHEDULE  
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Accounting Records (cont'd)

C. NONRECORD - DESTROY WHEN NO LONGER REQUIRED FOR OFFICE USE:

Punched Cards used for accounting purposes

D. RETAIN UNTIL UPDATED, THEN DESTROY FORMER LISTS:

Delinquent Tax List

2 GENERAL FILES

Quantity:

File Arrangement:

The General Files include all or some of the following records and should be destroyed according to the recommendations indicated below:

A. RETAIN FOR THREE (3) YEARS, THEN DESTROY:

General Correspondence

Reports

Studies

Surveys

Memoranda

B. NONRECORD - DESTROY AS SOON AS NO LONGER NEEDED BY THE OFFICE:

Printed and mimeographed material and extra copies of records.